

June 24, 2010

New Canadian HST sales tax effective July 1, 2010

We have received notification that several provinces in Canada will be implementing new tax rules effective July 1, 2010.

The new tax rules known as the Harmonized Sales Tax (HST) will combine the Provincial Sales Tax (PST) with the Goods and Services Tax (GST).

- In **Ontario** the HST will be thirteen percent (13%)
- In **British Columbia** the HST will be twelve percent (12%)
- In **Nova Scotia** the HST will be fifteen percent (15%)

Similar to the GST, the HST will be paid for all performers who have registered for tax purposes as well as on the ACTRA Contract Service fee. Session and residuals are subject to this sales tax.

It is effective for all Session, Integration and residuals where the cycle start date is July 1, 2010 or later.

If you should have any questions please feel free to contact your Talent Partners Client Service Representative.

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